

**TOWN OF ACTON  
INTERDEPARTMENTAL COMMUNICATION  
TOWN MANAGER'S OFFICE**

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**DATE:** November 23, 2005

**TO:** Board of Selectmen

**FROM:** Don P. Johnson

**SUBJECT:** Memorial Library Comparative Statistics

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The Library Trustees have submitted several charts of comparative statistics for their presentation to the Board Monday evening. I do not wish to engage the Trustees in a point/counter-point debate but I thought the Board might be interested in additional statistics that may help you put the overall debate in perspective.

While I have every confidence that the information the Trustees are using is accurate, it only paints the picture from the perspective of library-to-library comparisons. It does not evaluate how the library compares with other municipal departments with whom it shares available revenues. In the attached pages, staff has attempted to give the Board that critical comparison. Like the library statistics, these comparisons use published data from state sources - in this case, DOR.

The bottom line is that the library is not mistreated or underfunded as to its share of available revenues. DOR does not break out library spending as a discrete category but, rather, lumps it into a single category called Culture and Recreation. As you will see in the attached sheets, Culture and Recreation actually enjoys one of the better positions in its share of the available revenues dedicated to Municipal operations in Acton. It is not surprising that the Memorial Library does not "measure up" to the average of the other communities selected in their comparison. With the exception of Education and Fire, none of our Municipal expenditures measure up to the average. In fact, after Education and Fire, the Culture and Recreation category actually compares better to the average than any other Municipal category.

As for the comparison of wages, Board members may recall that we had a consultant conduct a wage study several years ago. The final conclusion of that study was that most of our Municipal positions were in the vicinity of 25% below comparable communities. Budget conditions in the ensuing years have never been such that we could address that inequity. The fact that Memorial Library's analysis suggests that we are

approximately 15% behind their comparative communities in this regard actually suggests that their personnel are treated more equitably than most others in our organization.

My point is not that the Trustees are wrong in advising the Selectmen that they are insufficiently funded compared to libraries in other communities. On the contrary, they are absolutely right. I simply make the point that they receive a proportionately-fair share of the funds made available to the Municipal side in Acton. For many years I have advised that we are not receiving an adequate share of available revenues and that we are on the verge of catastrophic failure. In my view, this overture from the Trustees is a clear indication that the Municipal organization is breaking down around the issue of funding.

In 1996 the Municipal side entered into what was intended to be a temporary agreement with the School side to make budgetary room for the financial demands of growing school enrollment. We made this budgetary room by systematically reducing the share of revenue available to the Town and shifting those funds to the Schools. In the 9 years since that agreement, the Municipal side has lost almost 6% of the available annual revenues to the Schools. This equates to a total loss of over \$24,000,000 of funding during this period (or nearly 1 ½ years of funding during this time). Today the Municipal budget loses nearly \$3,500,000 of funding every year due to this shift.

I have spent much of my 19 year career as Manager trying to insure a balance within which all of our departments could feel that they were fairly treated, even if they were not adequately funded. The Trustees are correct, Memorial Library does not receive sufficient funding. It does, however, receive its fair share of the revenue available to operate Town Government in Acton.

A handwritten signature in black ink, appearing to be 'J. Don' or similar, written in a cursive style.

**Massachusetts Department of Revenue  
Division of Local Services  
Municipal Databank/Local Aid Section**

**Fiscal Year 2004 General Fund Expenditures**

General Fund Expenditure data are gathered and obtained through the Schedule A that is submitted to the Division of Local Services by Local Government Officials. Expenditures are from the general fund and do not reflect spending from special revenue, enterprise, capital projects, or trust funds. This may result in wide variations among communities in the "Public Works" category, because many communities account for spending on sewer, water, utilities, and other public works functions in enterprise or special revenue funds.

Capital outlay and construction expenditures are also excluded in order to encourage fair comparisons. Intergovernmental transfers within departmental budgets, such as regional school assessments, are reported within their respective functions (i.e. education) and not in the "intergovernmental" column.

**General Fund Categories :**

**General Government and Other**

Legislative, Executive, Accountant/Auditor, Collector, Treasurer, Law Department Town/City Counsel, Public Building/Properties Maintenance, Assessors, Operation Support, License and Registration, Land Uses, Conservation Workers' Compensation, Unemployment, Health Insurance, other Employee Benefits, other insurance, Retirement. Court Judges and Other Unclassified Expenditures, Intergovernmental payments.

**Police**

**Fire**

**Other Public Safety**

Emergency Medical Services, Inspection and other.

**Education**

**Public Works**

Highways/ Streets Snow & Ice, Highway/Streets other, Waste Collection & Disposal, Sewerage Collection & Disposal, Water Distribution, Parking Garage, Street Lighting, and other.

**Human Services**

Health Services, Clinical Services, Special Program, Veteran's Services and other.

**Culture and Recreation**

Library, Recreation, Parks, Historical Commission, Celebrations and other.

**Debt Service**

Retirement of Debt Principal, Interest on Long Term Debt, Interest on Short Term Debt and Other Interest.

**Intergovernmental Assessments**

Intergovernmental

**Fixed Cost**

Workers' Compensation, Unemployment, Health Insurance, other Employee Benefits, other insurance and Retirement.

**Other Expenditures**

Massachusetts Department of Revenue  
Division of Local Services  
Municipal Databank/Local Aid Section

Fiscal Year 2004 General Fund Expenditures

Municipality	DOR Code	General Government, and other	Police	Fire	Other Public Safety	Education	Public Works	Human Services	Culture & Recreation	Debt Service	Total Expenditures
BEDFORD	023	9,905,047	2,551,885	1,913,542	325,212	23,492,519	5,835,442	682,854	1,342,191	6,018,563	59,388,258
BELMONT	026	8,365,987	3,746,091	3,453,478	1,873,345	31,459,929	9,414,485	733,488	2,571,233	4,103,304	71,503,283
CANTON	050	12,781,254	3,219,106	3,510,105	683,519	22,650,925	3,374,611	497,536	1,260,720	2,818,790	60,993,776
CONCORD	067	18,403,859	2,725,663	2,505,904	401,711	21,383,328	2,117,433	414,225	2,038,275	3,595,048	69,405,261
DANVERS	071	6,637,288	4,081,740	3,423,594	367,335	25,096,314	9,664,559	379,732	1,355,770	2,954,339	58,013,915
DUXBURY	082	4,504,238	2,478,959	1,697,450	594,630	23,303,615	3,132,591	362,777	1,354,684	2,640,687	41,989,825
FOXBOROUGH	099	8,377,402	2,088,961	1,894,816	377,252	20,858,277	1,327,051	363,008	815,389	1,776,526	43,672,040
HINGHAM	131	10,030,936	3,691,947	3,329,747	619,962	26,180,684	3,514,011	594,117	1,266,773	5,308,299	61,983,368
READING	246	11,164,303	2,994,747	2,856,818	450,352	28,324,962	3,474,786	304,066	893,251	3,884,319	62,927,863
SHARON	266	9,925,353	2,150,924	1,258,361	527,534	27,300,015	2,063,390	330,637	940,784	7,570,118	59,408,425
SUDBURY	288	9,579,633	2,010,049	2,321,509	627,053	35,091,164	2,197,764	475,805	1,029,073	7,900,686	68,228,325
WAKEFIELD	305	13,554,978	3,181,175	2,756,349	293,240	23,935,426	4,683,760	344,635	1,689,264	0	61,409,761
WAYLAND	315	8,533,208	2,022,066	1,771,960	1,100,522	25,496,841	1,705,662	753,280	2,326,211	3,833,235	53,492,149
WESTFORD	330	8,267,551	3,230,096	2,034,056	366,562	34,167,629	4,181,031	618,356	1,517,607	10,903,989	70,970,384
WILMINGTON	342	13,897,226	3,185,011	2,562,660	621,949	28,931,510	5,028,512	435,909	1,175,054	4,957,508	72,108,521
WINCHESTER	344	13,032,793	3,303,500	3,039,680	6,679	25,122,212	3,460,752	353,303	1,304,808	4,007,127	64,079,603
Average of Group		10,435,066	2,916,370	2,520,627	577,304	26,424,709	4,073,490	477,733	1,430,068	4,517,034	61,223,422
ACTON	002	5,869,673	2,284,670	2,641,017	429,220	36,342,263	1,664,652	296,072	1,225,442	2,437,979	56,476,617
Difference to Group Average		(4,565,393)	(631,700)	120,390	(148,084)	9,917,554	(2,408,838)	(181,661)	(204,626)	(2,079,055)	(4,746,805)
Percentage of Group Average		56.25%	78.34%	104.78%	74.35%	137.53%	40.87%	61.97%	85.69%	53.97%	92.25%

Massachusetts Department of Revenue  
Division of Local Services  
Municipal Databank/Local Aid Section

Fiscal Year 2004 General Fund Expenditures as a Percentage of the Total

Municipality	DOR Code	General Government and other	Police	Fire	Other Public Safety	Education	Public Works	Human Services	Culture & Recreation	Debt Service	Total Expenditures
BEDFORD	23	16.68	4.30	3.22	0.55	39.56	9.83	1.15	2.26	10.13	100.00
BELMONT	26	11.70	5.24	4.83	2.62	44.00	13.17	1.03	3.60	5.74	100.00
CANTON	50	20.96	5.28	5.75	1.12	37.14	5.53	0.82	2.07	4.62	100.00
CONCORD	67	26.52	3.93	3.61	0.58	30.81	3.05	0.60	2.94	5.18	100.00
DANVERS	71	11.44	7.04	5.90	0.63	43.26	16.66	0.65	2.34	5.09	100.00
DUXBURY	82	10.73	5.90	4.04	1.42	55.50	7.46	0.86	3.23	6.29	100.00
FOXBOROUGH	99	19.18	4.78	4.34	0.86	47.76	3.04	0.83	1.87	4.07	100.00
HINGHAM	131	16.18	5.96	5.37	1.00	42.24	5.67	0.96	2.04	8.56	100.00
READING	246	17.74	4.76	4.54	0.72	45.01	5.52	0.48	1.42	6.17	100.00
SHARON	266	16.71	3.62	2.12	0.89	45.95	3.47	0.56	1.58	12.74	100.00
SUDBURY	288	14.04	2.95	3.40	0.92	51.43	3.22	0.70	1.51	11.58	100.00
WAKEFIELD	305	22.07	5.18	4.49	0.48	38.98	7.63	0.56	2.75	0.00	100.00
WAYLAND	315	15.95	3.78	3.31	2.06	47.66	3.19	1.41	4.35	7.17	100.00
WESTFORD	330	11.65	4.55	2.87	0.52	48.14	5.89	0.87	2.14	15.36	100.00
WILMINGTON	342	19.27	4.42	3.55	0.86	40.12	6.97	0.60	1.63	6.88	100.00
WINCHESTER	344	20.34	5.16	4.74	0.01	39.20	5.40	0.55	2.04	6.25	100.00
Average of Group		16.95	4.80	4.13	0.95	43.55	6.61	0.79	2.36	7.24	100.00
ACTON	2	10.39	4.05	4.68	0.76	64.35	2.95	0.52	2.17	4.32	100.00
Difference to Group Average		(6.55)	(0.76)	0.55	(0.19)	20.80	(3.66)	(0.27)	(0.19)	(2.92)	
Percentage of Group Average		61.33%	84.25%	113.20%	79.86%	147.77%	44.62%	66.41%	91.97%	59.62%	

Massachusetts Department of Revenue  
Division of Local Services  
Municipal Databank/Local Aid Section

Fiscal Year 2004 General Fund Expenditures Per Capita

Municipality	DOR Code	General Government and other	Police	Fire	Other Public Safety	Education	Public Works	Human Services	Culture & Recreation	Debt Service	Total Expenditures	2003 Population
BEDFORD	23	787.18	202.80	152.07	25.85	1,867.00	463.76	54.27	106.67	478.31	4,719.72	12,583
BELMONT	26	350.64	157.01	144.75	78.52	1,318.58	394.59	30.74	107.77	171.98	2,996.91	23,859
CANTON	50	596.81	150.31	163.90	31.92	1,057.66	157.57	23.23	58.87	131.62	2,848.05	21,416
CONCORD	67	1,086.61	160.93	147.95	23.72	1,262.52	125.02	24.46	120.34	212.26	4,097.85	16,937
DANVERS	71	259.39	159.52	133.80	14.36	980.78	377.70	14.84	52.98	115.46	2,267.23	25,588
DUXBURY	82	307.25	169.10	115.79	40.56	1,589.61	213.68	24.75	92.41	180.13	2,864.24	14,660
FOXBOROUGH	99	511.38	127.52	115.66	23.03	1,273.24	81.01	22.16	49.77	108.44	2,665.86	16,382
HINGHAM	131	493.67	181.70	163.87	30.51	1,288.48	172.94	29.24	62.34	261.25	3,050.51	20,319
READING	246	473.36	126.98	121.13	19.09	1,200.97	147.33	12.89	37.87	164.69	2,668.13	23,585
SHARON	266	568.59	123.22	72.09	30.22	1,563.93	118.21	18.94	53.89	433.67	3,403.32	17,456
SUDBURY	288	555.47	116.55	134.61	36.36	2,034.74	127.44	27.59	59.67	458.12	3,956.18	17,246
WAKEFIELD	305	546.99	128.37	111.23	11.83	965.88	189.01	13.91	68.17	0.00	2,478.10	24,781
WAYLAND	315	646.95	153.30	134.34	83.44	1,933.04	129.31	57.11	176.36	290.62	4,055.51	13,190
WESTFORD	330	387.55	151.41	95.35	17.18	1,601.63	195.99	28.99	71.14	511.13	3,326.79	21,333
WILMINGTON	342	642.79	147.32	118.53	28.77	1,338.18	232.59	20.16	54.35	229.30	3,335.27	21,620
WINCHESTER	344	615.28	155.96	143.50	0.32	1,186.02	163.38	16.68	61.60	189.18	3,025.19	21,182
Average of Group		551.87	150.75	129.29	30.98	1,403.89	205.59	26.25	77.14	246.01	3,234.93	19,508.56
ACTON	2	282.17	109.83	126.96	20.63	1,747.06	80.02	14.23	58.91	117.20	2,714.96	20,802
Difference to Group Average		(269.70)	(40.92)	(2.33)	(10.35)	343.16	(125.57)	(12.01)	(18.23)	(128.81)	(519.97)	1,293.44
Percentage of Group Average		51.13%	72.86%	98.20%	66.61%	124.44%	38.92%	54.23%	76.37%	47.64%	83.93%	106.63%